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(54) Title: **NICOTINE DELIVERY PRODUCT AND METHOD FOR PRODUCING IT**

(57) Abstract: A nicotine delivery product comprising the reaction product of a nicotine/cation exchange resin complex and an organic polyol; and a method for preparing it comprising (a) mixing an aqueous suspension of a nicotine/cation exchange resin complex with an organic polyol or an aqueous solution thereof, and (b) removing water from the mixture to produce said nicotine delivery product. The nicotine delivery product has a nicotine release rate of at least 80 % over a 10 minute period. It is particularly suited for use in smoking substitution devices delivering nicotine such as chewing gum, patches, lozenges, melting tablets and tablets for chewing.

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